IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 23RD JULY 2007 / 1ST SRAVANA 1929

RP.No. 168 of 2007(M)

AGAINST THE JUDGEMENT/ORDER IN WPC.32677/2006 Dated 08/12/2006
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: REVIEW PETITIONER/PETITIONER.

SMITHA, D/O.PRASANNAKUMARI,
KANNANS, MARKET ROAD, CHITTATTINKARA DESOM,
ATTINGAL.

BY ADV. SRI.M.R.ANANDAKUTTAN
ADV. SMT.M.HEMALATHA,
ADV. SHRI.R.S.MADHU
ADV. SHRI.MAHESH ANADAKUTTAN

RESPONDENTS: RESPONDENTS.
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1. THE SALES TAX OFFICER, III CIRCLE, THIRUVANANTHAPURAM.

2. THE COMMISSIONER OF COMMERCIAL TAXES,
COMMISSIONERATE OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

3. THE APPELLATE ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

4. THE DEPUTY TAHSILDAR (RR), THIRUVANANTHAPURAM.

5. THE REVENUE DIVISIONAL OFFICER,
THIRUVANANTHAPURAM.

6. THE DISTRICT COLLECTOR, THIRUVANANTHAPURAM.

7. THE COMMISSIONER OF LAND REVENUE
COMMISSIONERATE OF LAND REVENUE,THIRUVANANTHAPURAM.

8. STATE OF KERALA, REPRESENTED BY THE
SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

9. THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM.

10. K.SREEKUMAR, USHUS HOUSE,
KAZHAKKOOTTAM, THIRUVANANTHAPURAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS REVIEW PETITION HAVING COME UP FOR ADMISSION ON 23/07/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

R.P. No. 168 of 2007

Dated, this the 23rd day of July, 2007

O R D E R

Review petition is filed on the ground that the defaulter has already cleared the arrears of sales tax. When the writ petition was heard, this was certainly not brought to the notice of the Court. In any case, if arrears are cleared, which is a matter to be verified by the Assessing Officer, recovery proceedings have to be withdrawn and in that event, property purchased by petitioner will not be affected by virtue of Sec. 26A of the KGST Act. Review petition is, accordingly, disposed of directing the Assessing Officer to verify whether the defaulter has cleared full arrears of sales tax to withdraw the RR proceedings. If the defaulter has cleared the arrears of sales tax, recovery proceedings taken by the concerned authority including Section 26A proceedings should be revoked. If petitioner's property is encroached by any other person, it is for the petitioner to take appropriate action.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg